

ORDINANCE NO. 28-

AN ORDINANCE PROVIDING A SYSTEM FOR THE ASSESSMENT, LEVY AND COLLECTION OF TAXES BY AND FOR THE CITY OF LODI.

The Board of Trustees of the City of Lodi do ordain as follows:

Section 1. All property within the City of Lodi which, under the Constitution and laws of the State of California, is taxable for State and county purposes, shall ^{be} taxable and taxed by and for said City of Lodi, as shall in this ordinance be prescribed; and every tax assessed by and for said City, together with any percentage or penalty imposed for delinquency and the costs of collection, shall be and constitute, as of the first Monday in each year, and thereafter until paid, a lien upon the property assessed therefor.

Section 2. After the first Monday in March and before the first Monday in August in each year the City Assessor shall make out a true list of all the taxable property within the City of Lodi. In making out such list the said assessor shall proceed in the manner prescribed now or may be hereafter prescribed by law for county assessors, and such assessment list shall describe the property assessed, and state the value thereof, and shall contain all other matters now or hereafter required to be set forth in lists by county assessors, and in substantially the same manner as now or hereafter by law proscribed for assessment lists to be made by county assessors, so far as such requirements or prescriptions can be made applicable to the City of Lodi and its assessment list.

The City Assessor shall, during the same time, also make a list of all male persons over the age of twenty-one years, residing in said City of Lodi. Each of said lists shall be verified by the oath of the assessor, and be deposited by him with the City Clerk on or before the first Monday in August of each year. Said Assessor ^{and his deputy} shall have power to administer all oaths or affirmations necessary in the performance of his duty.

Section 3. The City Assessor shall exact from each person a statement, under the oath of such person, setting forth specifically all the real and personal property within the City of Lodi owned by such person, or in his possession, or under his control, at twelve o'clock M. on the first Monday in March. Such statement must be in writing, showing separately all matters and things as are now or may hereafter be required in like statements to county assessors by Section 3629 of the Political Code of the State of California or by other sections of said Code or any general law of the State of California, so far as the same can be made applicable to such statements to be made to the City Assessor of Lodi.

If any person, sifter demand by the assessor neglects or refuses to give the statement so as aforesaid required of him, the assessor must note such neglect or refusal in the assessment book opposite the name of such person, and make an estimate of the value of the property of such person, listing and describing such property, so far as the assessor can, as in Section 2 of this ordinance provided, and shall enter the amount of such estimate as the assessment of such person, which amount of assessment shall not be decreased by the Board of Equalization but may be increased by said Board, after notice in writing to such person so assessed .

Section 4. Where the name of the owner of property is known to the assessor or can be ascertained by inspection of the county records, the property must be assessed in the name of such owner, but if the name of the owner be unknown to the assessor and does not appear of the county records, the property must be assessed to unknown owners. If the owner of any property not listed by any person, is absent or unknown, the assessor must make an estimate of the value of such property, properly listing the same, and assess the same at such valuation, but in such case the assessment is not to ^{be} deemed an arbitrary one, and it is subject to equalization.

Section 5

The Board of Trustees of the City of Lodi shall meet at their usual place of holding meetings on the second Monday of August of each year at ten o'clock of the forenoon of said day, and sit as a Board of Equalization, and continue in session from day to day until all the returns of the assessor have been rectified, which shall be accomplished, if possible, before the fourth Monday in August. They shall hear complaints, and may correct, modify or strike out any assessment made by the assessor, subject to the provisions of this ordinance, and may of their own motion raise any assessment upon written notice first given to the party whose assessment is to be raised. No reduction of any assessment must be made by the Board unless the party affected thereby or his agent has filed with said Board before or while in session, a written application for reduction, setting forth the grounds upon which a reduction is claimed, verified by the oath of the complainant. Before granting any application for a reduction, the Board must examine under oath the applicant, touching the value of the assessed property. No reduction shall be made unless the person claiming it or his agent attends and answers all questions pertinent to the inquiry. Upon the hearing of any application, the Board may subpoena such witnesses, and take and hear such evidence as in its discretion it may deem proper.

The City Clerk shall act as clerk of the Board of Equalization, and keep a full, true record of all its proceedings. The assessment list as corrected by the Board of Equalization for each tax shall be the assessment roll for said tax for said year. The corrected assessment list, that is to say, the assessment list as the same stands after such, if any, changes as may have been made therein by the Board of Equalization, shall be certified by the Clerk, and, as so certified, shall be the assessment roll upon which the property tax by and for the City of Lodi shall be levied for said year.

Section 6. On the first Monday of September in each year, the Board of Trustees of the City of Lodi shall meet and, by ordinance, levy a property tax not exceeding the maximum allowed by law for the municipal and public uses of the said City of Lodi, and ~~the~~ all taxes so levied, together with any penalty or percentage imposed for delinquency, and costs of collection, shall be and constitute liens on the property assessed, as of the first Monday in March in each year.

Section 7, Upon the completion of the assessment roll and as soon as the Board of Trustees shall have levied the annual property tax, the City Clerk shall apportion the taxes upon such assessment roll, computing and carrying out to the money column the amount of the taxes upon the listed property, proceeding so far as practicable in the manner now prescribed or hereafter prescribed by law for the county assessor in the matter of State and County taxes. On the third Monday in September the City Clerk shall deliver said completed tax list, verified by his oath, to the City Marshal, taking his receipt therefor and charging said Marshal with the same in the book marked "Marshal's Account".

Section 8. All the said taxes, so as aforesaid to be assessed and levied, shall be due and payable on the first Monday in October of the year of their levy, at the office of the City Marshal, and unless paid before six o'clock P. M. on the first Monday in November of that year, shall at said hour of that day become delinquent, and thereupon **M—** per cent of each delinquent's tax shall become added thereto because of such delinquency.

Within ten days after his receipt of the assessment roll from the Clerk, the City Marshal shall publish for two weeks (two weeks between the first and last insertions) in a newspaper published in the City of Lodi, a notice wherein shall be stated the time and place for making payment of said taxes, the time when the same are due and payable, the time

when the same will become delinquent, and that unless paid before such time of delinquency *five* per cent will become added to the amount of all taxes so delinquent.

To each person paying a tax the Marshal shall give a receipt specifying the amount of the assessment of the tax paid with a description of the property assessed, and he must, also, mark the payment of any tax in the assessment book opposite the name of the person paying the tax.

Section 9. At the expiration of each month, the Marshal must pay over to the City Treasurer all taxes collected by him, and file with the Treasurer his affidavit that the money so paid is all the taxes he has collected during the preceding month and, also, all the taxes he has collected since his last payment of taxes to the Treasurer. Upon receiving the tax list from the Clerk the Marshal must give his receipt therefor, and upon depositing the delinquent tax list with the Clerk shall take the Clerk's receipt therefor. The Marshal may appoint, subject to the approval of the Board of Trustees, one or more deputies to assist in the collection of taxes, for whose acts he and his bondsmen shall be responsible.

Section 10. Within two days after the first Monday in November, the Marshal must return the assessment roll to the Clerk, and, also, deliver to the Clerk a complete delinquent list of all persons and property then owing taxes, which list shall contain in numerical or alphabetical order a statement of all matters contained in the assessment book in relation to such delinquent persons and property. The Clerk, after carefully comparing the list with the assessment book, if satisfied that such delinquent list contains a full and correct statement of all the taxes due and unpaid, must credit the Marshal therewith, and make a final settlement with the Marshal for all the taxes charged against him. After such settlement, the Clerk shall deliver back said delinquent tax list to the Marshal, charging him therewith and with the additional amounts added for delinquency.

Section 11. On or before the first Monday in December of each year the City Marshal must publish the delinquent tax list in one or more newspapers published in the City of Lodi, which publication must be at least once a week for three successive weeks (so that three weeks intervene, the first and the last of the publications). The said publication shall contain the names of the persons and the description of the property upon which the tax is delinquent, the amount of taxes, penalties and costs due, opposite each name and description, with the taxes due on personal property added to the taxes on real estate where the real estate is liable therefor or the several taxes are due from the same person. Appended to and published with the said delinquent list must be a notice by the Marshal that unless the delinquent taxes together with the costs and penalties are paid the real property on which such taxes are a lien will, on a specified day, which shall be not less than twenty-one nor more than twenty-eight days from the time of the first publication of such list and notice, at the office of the Marshal of the City of Lodi, be sold at public auction. The expense of such publication shall be provided for and borne by said City. On each lot, piece or tract of land separately assessed, and on each assessment of personal property, upon which the taxes and dues are not paid before the first publication of said delinquent list, the Marshal must collect, in addition to all other dues, the sum of fifty cents, which must be paid into the city treasury.

Section 12. On the day in said notice fixed for the sale mentioned in Section 11 of this ordinance aforesaid, or on some subsequent day to which he may have postponed the same, of which postponement he must give notice by at least one publication in a newspaper published in said city, the City Marshal, between the hours of ten o'clock A. M. and three o'clock P. M., must begin the sale of the advertised property, beginning at the head of the list and continuing in alphabetical or numerical order, as the delinquent list may be, until all the delinquent property is sold. A continuance of the sale from day to day, for the purpose of completing the same, shall not be a postponement thereof within the above requirement for notice of postponement, and may be had as it may be required. But

the sale shall in any event be completed within two weeks from the time fixed first therefor in the published notice.

The owner or any person in the possession of any real estate offered for sale for taxes due thereon, may designate , in writing, to the Marshal, before its sale, what portion of the property he wishes sold, if less than the-whole; but in the absence of such designation, the Marshal may designate what of it shall be offered; and the land or interest in Land so offered for sale shall be sold to the person who will take the smallest portion of such land or interest in land , and pay the taxes, penalties and costs due, and also one dollar to the Marshal for making and recording the duplicate certificate of sale.

Section 13. Upon receiving the amount of taxes and costs from the purchaser at such sale, the Marshal must make out in duplicate a certificate of sale, stating therein (when known) the name of the person assessed, a description of the land sold, the amount paid therefor, that it was sold for taxes, giving the amount and year of the assessment, and specifying the time when the purchaser will be entitled to a deed, The certificates must be signed by the Marshal, and one of them delivered to the purchaser and the other filed in the office of the County Recorder, But before delivering any certificate, the Marshal must enter in a book a description of the land sold, corresponding with the description in the certificate, the date of sale, purchaser's name, and amount paid, regularly number the description on the margin of the book, and put a corresponding number on each of the certificates. And such book shall be open to inspection as a public record.

Section 14. Upon the filing of such certificate with the County Recorder, the lien of ~~of~~ the City of Lodi upon the land described in such certificate, for the taxes, penalties and costs in the amount in such certificate stated, vests in the purchaser named, which lien can be discharged only by a redemption of the property in the manner provided in, Section 15 of this ordinance next following.

Section 15. At any time within five years after the sale, any real property sold for delinquent taxes under the provisions of this ordinance may be redeemed from such sale by the person whose property shall have been so sold, his heirs, executors, administrators or other successors in interest, by paying to the City Marshal of the City of Lodi (or to any officer who may hereafter stand in his office as Tax Collector) the amount of the ^{city} taxes, penalties and costs against said property at the time of the sale thereof with interest on the aggregate of said taxes, penalties and costs at the rate of seven per cent per annum, and, also, all costs and expenses of such redemption, and further penalties as follows, to wit: the percentages now (1907) prescribed, as such penalties, by Section 3817 of the political Code of the State of California; provided, always, that the redemption of property sold for such delinquent taxes of the City of Lodi may be had upon the terms provided or that may hereafter be provided by law for the redemption of property sold for State or County taxes, in so far as those provisions are applicable or can be made applicable to taxes by and for the City of Lodi.

Section 16. If the property is not redeemed within the time allowed by law for its redemption, the Marshal or his successor in office as Tax Collector must make to the purchaser or his assignee a deed of the property, reciting in the deed substantially the matters contained in the certificate of sale, and that no person has redeemed the property within the time allowed for its redemption. For making out such deed the Marshal (or successor in office) shall be entitled to receive from the grantee a fee of three dollars.

Section 17. Recognizing the fiscal year as fixed by the Constitution, the property taxes of the City of Lodi, especially those contemplated in this ordinance, shall be as and for the fiscal year beginning on the first day of July in the year next after the year in which said taxes are assessed and levied,

Section 18. In ~~all~~ cases, when in the opinion of the city assessor the assessed taxes are not a lien on sufficient real property to secure the payment of such taxes, the assessor must collect such taxes upon making the assessment, and for the purpose of determining the amount of the same for summary collection shall compute the amount at the rate fixed for the next previous year. In all such cases the assessor may enforce collection of the tax by seizure and sale of any personal property of the assessed person. The sale must be at public auction and of only a sufficient amount of property to pay the taxes, any percentage for delinquency in such case provided and the costs of seizure and sale which shall include three dollars in the case of each tax-paper as assessor's charge or fee for such a seizure or sale or both. Notice of sale must be given at least one week prior to the sale by publication at least once in some newspaper published in the City of Lodi.

On payment of the amount bid for any personal property so sold, the delivery of such property to the purchaser at the sale shall be accomplished by bill of sale, and such bill of sale signed by the assessor shall vest the ownership of the sold property in the purchaser. All excess over the taxes, penalties and costs in the proceeds of such sale must be paid over to the original owner of the sold property, and, if he can not be found or no valid claimant thereof appear, must be deposited in the treasury subject to orders of the owner, his heirs or assigns; and any unsold portion of the seized property may be left at the place of sale at the owner's risk. Section 3807 of the Political Code is hereby made a part of this section.'

section 19. The Board of Trustees shall provide all the books, blanks and other supplies necessary in the assessment, levy and collection of the taxes contemplated in this ordinance .

Section 20. This ordinance is intended to provide a system for the assessment, levy and collection of property taxes by and for the City of Lodi, consistent with the provisions of Chapter **VI** of an act entitled, "An act to provide for the organization, incorporation and government of municipal corporations", approved March 13, 1883, and with the provisions of Part **III** of Title **IX** of the Political Code of the State of California, so far as the same are not validly superseded or modified by the provisions of this ordinance or by this ordinance or otherwise inapplicable to said City of Lodi; but the aforesaid chapter of said act and the aforesaid part of said code, so far as the same are not validly modified or superseded by the provisions of this ordinance, are hereby made a part of this ordinance, and to the extent defined aforesaid and so far as they can be made applicable to the City of Lodi and its property taxes, shall be applied in the matter of the assessment, levy and collection of said taxes, and in all matters incidental or related to said taxes or to the procedure for the assessment, levy, collection or enforcement of such taxes or for sales, deeds or redemptions thereto related.

section 21. This ordinance shall take effect immediately upon its passage, approval, and publication or printing and posting, and shall be published once in Lodi Weekly Herald, a newspaper published in said city of Lodi.

The foregoing ordinance was introduced at a regular meeting of the Board of Trustees of the City of Lodi, on the third day of June, 1907, and at an adjourned regular meeting of said Board, on the tenth day of June, 1907 was passed by the following vote:

Ayes W. Blodgett, R. O'Hale, L. Vellings, C. A. Rich

Noes, none

Absent, none

Signed and approved June 10, 1907.

G. E. Lawrence
President of the Board of Trustees of the City of Lodi.

J. W. McMahon
City Clerk of the City of Lodi.

